

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य एवं
श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं./**ITA No.2341/Chny/2018**
निर्धारण वर्ष /**Assessment Year: 2011-12**

Shri Kochi Cherikal Mohanan,
No.3/55, Veteran Lane,
Pallavaram, Chennai-43.

Vs. The Income Tax Officer-3(3),
Corporate Ward-3,
Chennai-34.

[PAN: AAIPM 4795 N]

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr. R.Viswanathan, CA

प्रत्यर्थी की ओर से /Respondent by

: Mr. R.Clement Ramesh-
Kumar, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 07.08.2019

घोषणा की तारीख /Date of Pronouncement

: 07.08.2019

आदेश / O R D E R

PER GEORGE MATHAN, JUDICIAL MEMBER:

This is an appeal filed by the assessee against the Order of the Commissioner of Income Tax (Appeals)-11, Chennai, in ITA No.213/2016-17 dated 14.05.2018 for the AY 2011-12.

2. Shri R.Viswanathan, CA, represented on behalf of the assessee and Shri R.Clement Ramesh Kumar, Addl.CIT, represented on behalf of the Revenue.

3. The appeal has been filed by the assessee on 13.08.2018. On 16.08.2018, the defects were intimated to the assessee that the appeal is time-barred by 20 days and the condonation has not been filed in the form of an Affidavit and the second the Form-36 is not signed by the MD and the third the verification is neither dated nor signed. The assessee has filed petition for condonation of delay in the stamp paper but till date the defects in respect of the non-signing of the appeal by the MD and the non-signing of the verification and the dating of the same have not been rectified. The appeal has been posted for hearing on 31.12.2018, 23.04.2019, 24.04.2019 and again today i.e. on 07.08.2019. Till date, the defects have not been cured.

4. In the result, the appeal filed by the assessee is dismissed in limine on account of non-rectification of the defects.

Order pronounced on the 07th August, 2019 in Chennai.

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 07th August, 2019.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF